IN THE UNITED STATES BANKRUPTCY COURT NORTHERN DISTRICT OF OHIO

In re: : CASE NO. 13-40435-KW

LYNDA KAY BARNETT : Chapter 7

Debtors. Judge Kay Woods

Debtors. . Judge Ray Woods .

ANDREW W. SUHAR,

v.

Plaintiff, : Adv. Proceeding No. 14-04025

CAROL L. RATKOVICH, et al.,

Defendants. :

ANSWER OF THE STATE OF OHIO, <u>DEPARTMENT OF TAXATION</u>

For its Answer to the Complaint in this matter, Defendant, State of Ohio, Department of Taxation states as follows:

- 1. Defendant admits the allegations contained in paragraph 1 of the Complaint.
- 2. Defendant admits the allegations contained in paragraph 2 of the Complaint.
- 3. Defendant is without knowledge or information sufficient to form a belief as to the allegations in paragraph 3 of the Complaint and, therefore, denies the same.
- 4. Defendant admits that it has an interest in the Real Estate by virtue of the Certificates of Judgment set forth in Exhibit A. Defendant is without knowledge or information sufficient to form a belief as to the remaining allegations in paragraph 4 of the Complaint and, therefore, denies the same.

- 5. Defendant is without knowledge or information sufficient to form a belief as to the allegations in paragraph 5 of the Complaint and, therefore, denies the same.
 - 6. Defendant denies the allegations contained in paragraph 6 of the Complaint.
- 7. Defendant is without knowledge or information sufficient to form a belief as to the allegations in paragraph 7 of the Complaint and, therefore, denies the same.
- 8. Defendant hereby incorporates its responses to paragraphs one through 7 of this Answer as if fully rewritten herein.
- 9. Defendant is without knowledge or information sufficient to form a belief as to the allegations in paragraph 9 of the Complaint and, therefore, denies the same.
- 10. Defendant is without knowledge or information as to the nature and amount of any future or potential chapter 7 administrative costs. As such, Defendant lacks knowledge sufficient to form a belief as to the allegations in paragraph 10 of the Complaint and, therefore, denies the same.
- 11. Defendant admits that Plaintiff seeks a judgment as described in paragraph 11 of the Complaint.

WHEREFORE, Defendant, the State of Ohio Department of Taxation, requests that its liens be accorded their rightful priority, that its liens attach to the proceeds of the sale of the subject property, that it be paid, with accrued interest, in its rightful priority out of the proceeds of the sale of the subject property and that it be granted any other appropriate relief.

Respectfully submitted,

/s/ Brian M. Gianangeli
Brian M. Gianangeli (0072028)
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Department of Taxation

CERTIFICATE OF SERVICE

I certify that a copy of the foregoing was served by U.S. mail, postage prepaid, on the 20^{th} day of May, 2014 upon:

Internal Revenue Service P.O. Box 7346 Philadelphia, PA 19101-7346

Andrew W. Suhar Suhar & Macejko, LLC 29 East Front Street, 2nd Floor P.O. Box 1497 Youngstown, OH 44501-1497

State of Ohio, Attorney General Collection Enforcement Section Attn: Bankrutpcy Staff 150 E. Gay Street, 21st Floor Columbus, OH 43215

Carol L. Ratkovich 6547 Justison Road East Palestine, OH 44413

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Carl Austin and Lynda Kay Barnett 5318 Jimtown Rd. East Palestine, OH 44413

/s/ Brian M. Gianangeli Brian M. Gianangeli (#0072028)